

**CANADIAN MENTAL HEALTH
ASSOCIATION, SOUTH OKANAGAN
SIMILKAMEEN BRANCH**

Financial Statements

Year Ended March 31, 2023

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

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INDEPENDENT AUDITOR'S REPORT

To the Members of Canadian Mental Health Association, South Okanagan Similkameen Branch

Report on the Financial Statements

Qualified Opinion

We have audited the financial statements of Canadian Mental Health Association, South Okanagan Similkameen Branch (the Association), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Association derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Association. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2023, current assets and net assets as at March 31, 2023. Our audit opinion on the financial statements for the year ended March 31, 2022 was modified accordingly because of the possible effects of this limitation of scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian Accounting Standards for Not-for-profit Organizations have been applied on a basis consistent with that of the preceding year.

Omland Heal LLP
Chartered Professional Accountants

Penticton, BC
June 15, 2023

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Statement of Financial Position

March 31, 2023

	2023	2022
Assets		
Current		
Cash	\$ 205,902	\$ 130,997
Investments (Note 3)	282,594	278,213
Accounts receivable	14,462	12,671
Prepaid expenses	3,415	3,358
	506,373	425,239
Tangible capital assets (Note 4)	90,594	85,089
	\$ 596,967	\$ 510,328

Liabilities and Net assets

Current		
Accounts payable (Note 5)	\$ 36,468	\$ 42,719
Deferred contributions (Note 6)	242,607	236,283
Deferred capital contributions (Note 7)	33,769	33,124
	312,844	312,126
Net assets		
Invested in tangible capital assets	56,825	51,965
Unrestricted	227,298	146,237
	284,123	198,202
	\$ 596,967	\$ 510,328

Approved by the Directors

 Director

 Director

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Statement of Operations

Year Ended March 31, 2023

	2023	2022
Revenues		
Grants - Interior Health	\$ 473,369	\$ 471,473
Donations	39,842	18,891
Gaming	37,677	31,543
Fundraising	34,689	-
Janitorial	33,966	33,995
Course fees	29,779	29,368
Unity House food service	25,200	34,214
Grant - United Way	12,000	10,536
Grants - other	7,662	16,553
Other earnings	7,053	7,269
Grant - Federal Government	6,501	4,444
Gain on disposal of tangible capital assets	3,317	196
Memberships	180	95
	711,235	658,577
Expenses		
Administrative benefits	12,623	18,037
Administrative salaries	34,198	83,416
Advertising and promotion	1,154	2,042
Allowance to clients	14,832	13,839
Amortization of tangible capital assets	12,690	5,024
Direct service benefits	75,564	68,297
Direct service salaries	303,033	286,475
Fundraising	5,125	-
Honorarium	4,164	4,368
Insurance	5,685	5,054
Legal fees	-	5,395
Licences, memberships and fees	2,672	3,036
Loss on disposal of tangible capital assets	-	3,660
Office	17,620	10,708
Professional fees	11,620	11,293
Program supplies	19,276	26,215
Rental	38,322	24,000
Repairs and maintenance	5,912	4,471
Sub-contracts	9,066	13,916
Telephone	3,638	3,323
Training and development	1,049	2,866
Travel	2,591	993
Unity House food service supplies	22,772	32,874
Utilities	21,708	8,314
	625,314	637,616
Excess of revenues over expenses	\$ 85,921	\$ 20,961

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Statement of Changes in Net Assets
Year Ended March 31, 2023

		Invested in tangible capital assets	Unrestricted	2023	2022
Net assets - beginning of year	\$	51,965	\$ 146,237	\$ 198,202	\$ 177,241
Excess of revenues over expenses		(5,028)	90,949	85,921	20,961
Net change in investment in tangible capital assets		9,888	(9,888)	-	-
Net assets - end of year	\$	56,825	\$ 227,298	\$ 284,123	\$ 198,202

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Statement of Cash Flows
Year Ended March 31, 2023

	2023	2022
Operating activities		
Excess of revenues over expenses	\$ 85,921	\$ 20,961
Items not affecting cash:		
Amortization of tangible capital assets	12,690	5,024
Loss on disposal of tangible capital asset	(3,317)	3,464
	95,294	29,449
Changes in non-cash working capital:		
Accounts receivable	(1,791)	2,868
Accounts payable	(6,251)	6,992
Deferred contributions	6,324	33,238
Deferred capital contributions	645	20,695
Prepaid expenses	(57)	(2,796)
	(1,130)	60,997
Cash flow from operating activities	94,164	90,446
Investing activities		
Purchase of tangible capital assets	(19,178)	(80,918)
Proceeds on disposal of tangible capital assets	4,300	3,300
Cash flow used by investing activities	(14,878)	(77,618)
Increase in cash flow	79,286	12,828
Cash - beginning of year	409,210	396,382
Cash - end of year	\$ 488,496	\$ 409,210
Cash consists of:		
Cash	\$ 205,902	\$ 130,997
Investments	282,594	278,213
	\$ 488,496	\$ 409,210

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2023

1. Purpose of the Association

Canadian Mental Health Association, South Okanagan Similkameen Branch (the "Association") is a not-for-profit organization incorporated provincially under the Society Act of British Columbia. The Association is a registered charity and is exempt from the payment of income taxes under Section 149 (1) Income Tax Act.

The Association operates to promote the mental health of all people and supports the resilience and recovery of people with mental illness through advocacy, education, research and service. The Association adheres to the standards and principles of the Canadian Mental Health Association.

2. Summary of significant accounting policies

Cash and cash equivalents

Cash and cash equivalents consist of deposits in banks, term deposits and other short term investments that are redeemable or have maturities of three months or less from the date of acquisition.

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Leasehold improvements	5 - 10 years	straight-line method
Furniture and fixtures	20%	declining balance method
Computer equipment	45%	declining balance method

The Association regularly reviews its tangible capital assets to eliminate obsolete items.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Impairment of long lived assets

The Association tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

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CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2023

2. Summary of significant accounting policies (*continued*)

Revenue recognition

The Association follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Unity House food service, fundraising, membership fees and other earnings are recognized when received.

Course fees are recognized as revenue when the services are performed.

Donated services and materials

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated services cannot be reasonably determined and are therefore not reflected in these financial statements. Donated supplies are reported at their fair market value if the value can be reasonably estimated.

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CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2023

2. Summary of significant accounting policies (*continued*)

Financial instruments policy

Initial measurement

The Association initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the Association is in the capacity of management, are initially measured at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If it does, the cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise, the cost is determined using the consideration transferred or received by the Association in the transaction.

Subsequent measurement

The Association subsequently measures all its financial assets and liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in income in the period incurred.

Financial assets measured at amortized cost using the straight-line method include cash, term deposits, trade and other receivables, except for accounts receivable from a company under common control, and notes receivable.

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets measured at amortized cost on a straight-line basis include cash and accounts receivable.

Financial liabilities measured at amortized cost on a straight-line basis include accounts payable.

Transaction costs

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at cost or amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, transaction costs are recognized in income over the life of the instrument using the straight-line method.

Impairment

For financial assets measured at cost or amortized cost, the Association determines whether there are indications of possible impairment. When there are, and the Association determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

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CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2023

2. Summary of significant accounting policies (continued)

Goods and services tax (GST)

Goods and services taxes ("GST") paid are recoverable at 83% as a rebate. The unrecoverable portion is recorded as an expense with the rebate treated as a receivable.

Net assets

1. Net assets invested in property and equipment represents the organization's net investment in property and equipment which is comprised of the unamortized amount of property and equipment purchased with restricted funds.
2. Internally restricted net assets are funds which have been designated for a specific purpose by the organization's Board of Directors.
3. Unrestricted net assets comprise the excess of revenue over expenses accumulated by the organization each year, not of transfers, and are available for general purposes.

3. Investments

Investments consist of redeemable term deposits plus accrued interest issued by Valley First Credit Union. The term deposits bear interest ranging from 0.2% to 3.25% and have maturity dates between April 9, 2023 and October 11, 2023.

4. Tangible capital assets

		Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Leasehold improvements	\$	74,901	\$ 9,457	\$ 65,444	\$ 70,700
Furniture and fixtures		52,303	29,452	22,851	12,623
Computer equipment		9,643	7,344	2,299	1,766
	\$	136,847	\$ 46,253	\$ 90,594	\$ 85,089

5. Accounts payable

	2023	2022
Accounts payable and accrued liabilities	\$ 18,359	\$ 15,503
Vacation payable	9,999	16,422
Wages payable	6,464	7,895
Government remittances payable	857	855
Payroll deductions payable	789	2,044
	\$ 36,468	\$ 42,719

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2023

6. Deferred contributions

Deferred contributions represents the balance at year end of an accumulation of unspent contributions received to fund programs of the Association. Changes in the deferred contributions balances are as follows:

	Balance - beginning of year	Funds received	Recognized as revenue	Balance - end of year
Donations/Fundraising	\$ 60,761	\$ -	\$ -	\$ 60,761
Summerland Auxiliary	52,773	-	-	52,773
OneSky	28,750	10,000	-	38,750
Community Gaming	35,948	40,000	(37,676)	38,272
CMHA BC Division	29,972	-	-	29,972
United Way	16,178	6,000	(12,000)	10,178
Interior Health	8,901	-	-	8,901
Family Navigation Program	3,000	-	-	3,000
	\$ 236,283	\$ 56,000	\$ 49,676	\$ 242,607

7. Deferred capital contributions

The Society receives capital grants and donations to purchase tangible capital assets and donated tangible capital assets. These contributions are deferred and amortized on the same basis as the related purchased or donated assets.

	Balance - beginning of year	Funds received	Recognized as revenue	Balance - end of year
Community Foundation of the South Okanagan Similkameen	\$ 33,124	\$ 8,307	\$ (7,662)	\$ 33,769

8. Lease commitments

The Association entered into a lease agreement at a new operating premises commencing on February 1, 2022. The lease term ends January 31, 2027 with two optional terms of five-year renewals. Under the lease, the Association is required to pay a base rent of \$36,322 plus tax for the five-year term. In addition to the above base rent, the Association must pay for additional rent costs including its share of tax cost, operating costs and insurance costs for the leased premises.

2024	\$ 36,322
2025	36,322
2026	36,322
2027	36,322
	<u>\$ 145,288</u>

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2023

9. Pension plan

Total cash payments for employee future benefits for 2023, consisting of cash contributed by the Association to its defined contribution plan, amounted to \$25,447 (2022 - \$25,009).

10. Societies Act of British Columbia

As required by the Societies Act of British Columbia, it must be disclosed if any employee's remuneration exceeded \$75,000 in the fiscal year ending March 31, 2023. The Association paid a total sum of \$81,704 to one employee.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Notes to Financial Statements

Year Ended March 31, 2023

11. Financial instruments

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Association's risk exposure and concentration as of March 31, 2023.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from term deposits. The Association's risk with respect to term deposits is insignificant as they are insured by Credit Union Deposit Insurance Corporation of British Columbia.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect its accounts payable and accrued liabilities.

(c) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The Association is exposed to interest rate risk primarily through its fixed interest financial instruments. Fixed interest instruments subject the Association to a fair value risk.

Unless otherwise noted, it is management's opinion that the Association is not exposed to significant other price risks arising from these financial instruments.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Core Operations

(Schedule 1)

Year Ended March 31, 2023

	2023	2022
Revenue		
Grants	\$ 203,139	\$ 183,135
Other earnings	4,384	4,127
Gain on disposal of tangible capital assets	3,317	-
	210,840	187,262
Expenses		
Administrative benefits	6,711	12,965
Administrative salaries	15,341	56,291
Advertising and promotion	1,154	1,042
Amortization of tangible capital assets	12,690	5,024
Direct service benefits	18,062	11,254
Direct service salaries	72,003	37,513
Insurance	4,159	3,691
Licenses, memberships and fees	2,672	3,036
Loss on disposition of tangible capital assets	-	3,660
Office	6,865	5,216
Professional fees	5,053	6,643
Program supplies	10,439	10,607
Rent	38,322	16,200
Repairs and maintenance	120	3,252
Telephone	3,638	3,323
Training and development	1,049	2,383
Travel	1,766	287
Utilities	21,708	8,314
	221,752	190,701
Deficiency of revenues over expenses	\$ (10,912)	\$ (3,439)

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Unity House

(Schedule 2)

Year Ended March 31, 2023

	2023	2022
Revenue		
Grants	\$ 216,587	\$ 226,841
Gain on disposition of tangible capital asset	-	196
	<u>216,587</u>	<u>227,037</u>
Expenses		
Advertising and promotion	-	1,000
Direct service benefits	46,887	42,483
Direct service salaries	152,415	175,699
Office	27	-
Professional fees	-	3,478
Program supplies	5,549	15,221
Repairs and maintenance	-	72
Training and development	-	484
	<u>204,878</u>	<u>238,437</u>
Excess (deficiency) of revenues over expenses	\$ 11,709	\$ (11,400)

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Meals Program

(Schedule 3)

Year Ended March 31, 2023

	2023	2022
Revenue		
Gaming	\$ 37,677	\$ 31,543
United Way	12,000	9,000
Grants	3,292	1,871
Donations	1,600	1,000
Unity House food service	-	34,214
Other earnings	-	444
	54,569	78,072
Expenses		
Administrative benefits	630	630
Administrative salaries	2,466	2,101
Direct service benefits	3,474	6,594
Direct service salaries	13,938	21,981
Insurance	1,523	1,361
Professional fees	1,200	1,200
Rent	-	7,800
Repairs and maintenance	5,792	1,147
Travel	387	596
Unity House food service supplies	22,772	32,874
	52,182	76,284
Excess of revenues over expenses	\$ 2,387	\$ 1,788

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Mental Health Advocacy

(Schedule 4)

Year Ended March 31, 2023

	2023	2022
Revenue		
Grants	\$ 29,921	\$ 29,921
Expenses		
Administrative benefits	1,080	1,080
Administrative salaries	3,600	3,600
Direct service benefits	5,373	6,173
Direct service salaries	21,376	20,576
Travel	275	110
	31,704	31,539
Deficiency of revenues over expenses	\$ (1,783)	\$ (1,618)

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

CMHA Programs

(Schedule 5)

Year Ended March 31, 2023

	2023	2022
Revenue		
Donations	\$ 35,742	\$ 17,891
Janitorial services	33,966	33,995
Course fees	25,200	8,269
Fundraising	27,237	-
Grants	6,584	13,228
Other earnings	2,489	2,753
Memberships	180	40
	131,398	76,176
Expenses		
Administrative benefits	2,626	1,786
Administrative salaries	7,904	16,171
Direct service benefits	1,393	2,976
Direct service salaries	32,526	29,584
Fundraising Expenses	5,125	-
Office	3,470	-
Professional fees	2,304	2,304
Program supplies	3,288	328
	58,636	53,149
Excess of revenues over expenses	\$ 72,762	\$ 23,027

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Consumer Development
 Year Ended March 31, 2023

(Schedule 6)

	2023	2022
Revenue		
Grants	\$ 28,009	\$ 28,009
Expenses		
Allowance to clients	14,832	13,839
Honorariums	4,164	4,368
Office	4,358	3,597
Professional fees	3,063	3,063
	26,417	24,867
Excess of revenues over expenses	\$ 1,592	\$ 3,142

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Education

(Schedule 7)

Year Ended March 31, 2023

	2023	2022
Revenues		
Course fees	\$ 29,779	\$ 21,099
Fundraising	2,500	-
Other earnings	180	-
Grants	-	11,000
	32,459	32,099
Expenses		
Administrative benefits	1,576	1,576
Administrative salaries	5,252	5,252
Direct service salaries	4,500	-
Office	2,903	1,894
Sub-contracts	9,066	13,916
Travel	163	-
	23,460	22,638
Excess of revenues over expenses	\$ 8,999	\$ 9,461

See accompanying notes to financial statements.

CANADIAN MENTAL HEALTH ASSOCIATION, SOUTH OKANAGAN SIMILKAMEEN BRANCH

Thrive

(Schedule 8)

Year Ended March 31, 2023

	2023	2022
Revenues		
Fundraising	\$ 4,952	\$ -
Donations	2,500	-
	7,452	-
Expenses		
Direct service benefits	670	-
Direct service salaries	5,615	-
	6,285	-
Excess of revenues over expenses	\$ 1,167	\$ -

See accompanying notes to financial statements.

